

3100	Ad Valorem Property Taxes	Taxes levied against the tangible assessed valuation of real and personal property in the County. Tax rates are expressed in mills. One mill of taxation is equal to \$1 on each \$1,000 of assessed valuation.
3102	Back Taxes	Ad valorem property taxes collected from previous tax years.
3103	Penalties and Interest on Back Taxes	Payment received by the County as penalty or interest on unpaid ad valorem taxes or special assessments. These unpaid taxes draw interest at a rate of 1% per month or 12% per annum.
3108	Special Assessments	Charges assessed against property in a special district formed to pay for specific capital improvements such as streets, sewers, curbs and gutters. While charges are normally assessed on the basis of the square footage of the lot, charges alternatively may be assessed against the value of the lot, or on the basis of both lot square footage and value.
3109	Franchise Fees	Charges set by the Board of County Commissioners at an annual fee of 5% of the gross receipts of cable television companies located in the unincorporated areas of the County.
3112	Motor Vehicle Taxes	The County Appraiser is required to determine the value of motor vehicles and place them within statutorily prescribed classifications. The value of a motor vehicle is multiplied by the 2000 assessment rate of 20% to produce the 2000 tax value. The product is then multiplied by the "County average tax rate" to produce the amount of tax due. The County Treasurer is required to collect the tax and distribute it among all taxing subdivisions, including the State, according to a formula based on the proportion each taxing unit levies compared to the total amount levied by all taxing units.
3115	Local Retail Sales Taxes	<p>Pursuant to voter approval in July 1985, a 1% tax is levied on gross retail sales in Sedgwick County in addition to the 4.9% tax levied by the State of Kansas. The local portion of the sales tax is collected by the Kansas Department of Revenue, and distributed by the State Treasurer to the County and cities of the first, second, and third class according to a formula based 50% on population and 50% on ad valorem property taxes levied.</p> <p>Sedgwick County has pledged to use one-half of the tax proceeds to reduce the property tax support otherwise required for the General Fund and one-half to finance road and bridge projects.</p>
3118	911 Tax	A monthly charge is levied on telephone service billings for the support of the Sedgwick County 911 emergency telephone system. The monthly charge is 75¢ for both residential lines and commercial lines as of January 1, 2000.
3210	Cereal Malt Beverage Licenses	A charge assessed to owners of taverns, Class B clubs, and 3.2% beer retail outlets to receive a license to operate.

3220	Lake and Park Fishing Licenses	Fees charged for fishing at Lake Afton Park and Sedgwick County Park.
3225	Lake and Park Boating Licenses	Per day or annual fees charged for boating at Lake Afton Park and Sedgwick County Park.
3270	Miscellaneous Licenses, Fees, and Permits	Various licenses and fees, primarily utility permits granted by the Division of Public Works.
3304	EMCU City Contribution	Revenues received from the State and City of Wichita in partial support of the Exploited and Missing Children's Unit operated by the Sheriff's Department.
3322	Judge Riddel Boys Ranch Job Readiness Income	Payments received by the County for work performed at outside agencies by residents of the Boys Ranch. These payments are then used by the County to offset wages paid to the residents.
3330	City-County Revenue Sharing	<p>According to state law, 3.5% of the total retail sales and compensating use taxes collected by the State each year is to be credited to the State's County-City Revenue Sharing Fund. For the past several years, the State Legislature has chosen not to appropriate the full amount.</p> <p>Allocations are made to the counties each year in two equal payments on July 15 and December 15. The allocation is based 65% on the population of the County and 35% on the County's assessed valuation. The County Treasurer redistributes 50% of the total among the cities in the County in the proportion that their populations bear to the total. The County's 50% share is deposited in the General Fund.</p>
3331	Local Ad Valorem Tax Reduction (LAVTR)	<p>The State's Local Ad Valorem Tax Reduction Fund (LAVTR) is to be credited with 4.5% of the total retail sales and compensating use taxes collected statewide. For the past several years, the State Legislature has chosen not to appropriate the full amount. The appropriation is distributed to counties in two equal payments on January 15 and June 15 annually. Sixty-five percent of the fund is allocated to counties on the basis of their population as reported in the last agricultural census. Thirty-five percent of the fund is distributed on the basis of the equalized assessed tangible valuation as of November 1 of the preceding year.</p> <p>The County Treasurer is required to divide the LAVTR payment among all taxing subdivisions in the County, excluding school districts. The percentage received by these subdivisions is calculated by multiplying the total tax rate of the subdivision by its assessed valuation and then dividing that product by the sum of all products of all eligible subdivisions.</p>

3332	Severance Taxes	Excise taxes imposed for the privilege of severing or removing oil, gas, coal, and salt from the ground or water. Seven percent of the revenue generated statewide is credited to the State's Special County Mineral Production Tax Fund for distribution to Kansas counties based on the proportion of taxes levied in each county to the total of all taxes levied in all such counties. Sedgwick County's share of the severance tax revenue is credited to the General Fund.
3333	Alcoholic Beverage Taxes	A charge imposed by the state for the privilege of selling alcoholic beverages by any club, caterer or drinking establishment in the County. The tax, at a rate of 10% of the gross receipts derived from the sale of alcoholic beverages, is collected by the State and shared with the County as follows: 70% of the amount collected from clubs or drinking establishments, or from caterers whose principal places of business are located outside of any incorporated city in the County, and 23 1/3% of the amount collected from clubs or drinking establishments, or from caterers whose principal places of business are in cities with populations of 6,000 or less within the County. Distributions of the tax are made by the State on March 15, June 15, September 15, and December 15 of each year. Proceeds are credited to the County General Fund, the Special Parks and Recreation Fund, and the Special Alcohol and Drug Programs Fund.
3336	Special City/County Highway Gasoline Tax	State distributions of the County share of motor fuel tax collections and a share of motor carrier property tax collections are made on January 15, April 15, July 15, and October 15. The original fuel tax money (13 cents per gallon) and the motor carrier property tax money are distributed based on a two-factor formula: ½ on license fee collections and ½ on miles of travel within a county. The increased gas tax revenue produced by legislation effective July 1, 1989, added a third factor, public road mileage within a county. Sedgwick County must credit 50% of the share to the Public Services-Highways Fund (2015), and distribute the remaining 50% among cities within the County. About 15% of the 50% retained by the County is distributed to townships.
3337	Transient Guest Taxes	Pursuant to Sedgwick County Charter Resolution #34, a 5% tax is levied on the gross rental receipts of all hotels, motels, or tourist courts located in the unincorporated territory of the County or in cities of the second or third class.
3341	SRS Revenue – JDF	Supplemental funding received from the State Department of Social and Rehabilitation Services (SRS) which is used to operate a juvenile detention and correctional facility in Sedgwick County.
3343	State Revenue	Payments received by Sedgwick County under the State Aid to Mental Retardation Facilities Act.
3344	SRS Revenue – JRF	Revenue received from the State of Kansas to assist in the support of the Sedgwick County Juvenile Residential Facility, a minimum security juvenile detention facility.

3349	Home Based Supervision State Funding	State support of the Home Based Supervision program operated by Sedgwick County Youth Services at the Juvenile Detention Facility.
3351	JRBR - JRT State Funding	State support of the Job Readiness Training program for juveniles operated at the Judge Riddel Boys Ranch.
3353	SRS Revenues – Court Trustee	Revenue received by the Court Trustee's Office as contractual payment for support enforcement services provided for SRS.
3354	MH Certified Match	State funding for support of mental health programs. This portion of state funding is allocated to all mental health centers in the state according to a base year formula.
3363	Evaluation and DUI Fees	Revenue received by COMCARE for services rendered to the Eighteenth Judicial District.
3366	KSDE Food Revenue – Youth Services	Reimbursement received from the Kansas State Department of Education for meals provided at Judge Riddel Boys Ranch and the Youth Residence Hall.
3400	Solid Waste Fees	Assessment for the purpose of funding the education and additional administrative costs associated with the Sedgwick County Solid Waste Plan.
3402	Work Release Facility Fees	Charges assessed to inmates to help defray costs of housing in County work release facilities. Inmates are charged on a sliding scale, with the maximum being \$10 per day, as allowed by state law.
3404	Collection Fees - Court Trustee	Revenues received by the Court Trustee's Office as payment for support enforcement services provided to recipients of court-ordered support. Pursuant to KSA 21-3605, court ordered child support must be paid through the office of the Court Trustee.
3405	Registration Listing Fees	A charge assessed by the Election Commissioner's office in order to receive a voter registration list, usually to potential candidates.
3408	Filing Fees	A charge totaling 1% of the contended seat's salary paid to the County Election Commissioner by candidates when filing for county, city, school board, and other local elective offices. A flat fee may also be charged for other contended offices.
3409	Plan Fees	A charge assessed for review of building plans for compliance with building codes.
3411	Mortgage Registration Fees	A charge collected by the Register of Deeds totaling 26 cents per \$100 of mortgage principal.

3416	Cafeteria Proceeds	Either a minimum payment of \$2,000 per month or a 10% commission on catering, Eighteenth Judicial District sales, Kansas Department of Corrections sales, COMCARE sales, and sales in the cafeteria, which ever is greater.
3417	Inspection Fees	Charges assessed for the issuance of building permits, plan review, and issuance of contractor licenses by the Code Enforcement Department.
3420	Prisoner Housing/Care	Payments received from federal and state authorities for housing their prisoners in the Sedgwick County Adult Local Detention Facility.
3522	Detention Facility Booking Fees	Revenue received from booking inmates.
3424	District Court Fees	Docket fees collected by the 18th Judicial District.
3428	Parking Facilities Proceeds	Revenue received from the operation of Courthouse public and employee parking areas.
3440	Service Fees	Revenue received primarily from the service provided by the Select-A-Seat ticketing system.
3442	Chemical Sales (taxable)	A charge assessed by the Noxious Weed Department for herbicide sales to the general public. Chemical sales are subject to sales taxes.
3453	Patient Fees	Charges assessed to patients for various services provided by Comprehensive Community Care of Sedgwick County.
3456	Medicare Fees	Charges collected from third party payers for services rendered by COMCARE.
3470	Building Rentals	Revenue received from the rental of County facilities, primarily the Community Corrections facility.
3473	Lake Afton Park Camper Fees	Charges assessed for permits to use Lake Afton Park camp facilities. Charges are based on electricity usage and residency.
3474	Concession Sales	A partial charge paid by concession operators to the Kansas Coliseum.
3475	4-H Building Rentals	Revenue received from the rental of meeting rooms at the Extension Education Center.
3484	External User Charges	Charges made by the Division of Information & Operations for services rendered to companies or individuals.
3492	Charges for Services	Charges made by Fleet Management Department to County departments and other entities for services.

Appendix B

Revenue Source Descriptions

3512	District Attorney Diversion	Payments made by criminal defendants for the cost of the Diversion Program.
3520	Consumer Judgments	Civil penalties assessed by the District Court in consumer fraud cases filed by the District Attorney.
3567	Sedgwick County Court Fines	Penalties levied by County Court for violation of County ordinances.
3670	Coin Station Commissions	Charges assessed for the use of pay telephones within the Adult Detention Facility.
3690	Mortgage Programs	Revenue received for the implementation of the Mortgage Savers program.
3701	Administrative Reimbursement	Reimbursements to the General Fund for the indirect support of departments and operations which are funded outside the General Fund. A Cost Allocation Plan is prepared annually by consultants as a basis for budgeted reimbursements.
3707	Chemical Sales Reimbursement	Non - taxable proceeds from the sale of herbicides for agriculture and other qualified entities, for use in noxious weed control.
3715	Printshop/Stores Reimbursement	Internal charges for printing and office supplies purchased by County departments from the Printshop/Stores section of the Division of Information & Operations.
3801	Investment Income	Interest earned on public tax funds being held until expended or distributed to other units of government in the County. Investment instruments utilized are prescribed by state law and County policy.